

Department of Finance <p style="text-align: center;">STATE OF CALIFORNIA MANUAL OF STATE FUNDS</p>		Fund: 0086 PAGE 1 Renumbered From:
<u>Legal Title</u> Cigarette Tax Fund		
<u>Legal Citation/Authority</u> Chapter 1040, Statutes of 1959 Revenue and Taxation Code section 30461 (a)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/General Fund		<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Feeder Funds
<u>Purpose</u> To facilitate the collection of all cigarette taxes sold to residents of the state and to ensure compliance with the Prevent All Cigarette Trafficking Act of 2009 in accordance with Revenue and Taxation Code section 30001 through 30483.		
<u>Administering Agency/Organization Code</u> California Department of Tax and Fee Administration/Org 7600 collects the tax on distributors of cigarettes. State Controller/Org 0840 apportions the moneys collected to cities and counties, as prescribed in the code, and transfers the balance to the General Fund.		
<u>Major Revenue Source</u> Taxes, penalties, and interest assessed on cigarette distributors pursuant to Revenue and Taxation Code section 30101 through 30111.		
<u>Disposition of Fund (upon abolishment)</u> Thirty percent of the moneys collected, less refunds and administrative expenses, is allocated to the cities and counties in accordance with the Revenue and Taxation Code and the remainder is transferred to the General Fund.		
<u>Appropriation Authority</u> Revenue and Taxation Code section 30462 appropriates the fund.		
<u>State Appropriations Limit</u> Always Excluded - The major revenue source in this fund is a) derived from a Feeder fund b) the revenues have already been counted in or will be counted in an included fund and should not be double counted or will be deposited into an always excluded fund. Revenue in this fund is transferred to the Breast Cancer Fund (0004), California Children and Families Trust Fund (0623), Cigarette and Tobacco Surtax Account (0230), and the General Fund (0001).		
<u>Comments/Historical Information</u> May 2018 revision change the administering agency from State Board of Equalization/Org 0860 to Department of Tax and Fee Administration/Org 7600.		